

The Gazette of India



EXTRAORDINARY

PART II—Section 3—Sub-section (i)
PUBLISHED BY AUTHORITY

No. 571 NEW DELHI, TUESDAY, APRIL 21, 1959/VAISAKHA 1, 1881

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 21st April 1959

G.S.R. 453.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India, and as applied to the State of Pondicherry, the Central Government hereby exempts khandsari sugar specified in column (2) of the Table hereto annexed, from so much of the duty leviable thereon, under section 3 of the Central Excises and Salt Act, 1944 (1 of 1944), as is in excess of the amount specified in the corresponding entry in column (3) thereof.

TABLE

Serial No. (1)	Description (2)	Amount (3)	Rs. per cwt.
1.	Khandsari sugar in the manufacture of which sulphitation plant is employed		5.04
2.	Khandsari sugar not otherwise specified		3.92

[No. 38/59.]

G.S.R. 454.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby exempts khandsari sugar specified in column (2) of the Table hereto annexed, from so much of the duty leviable thereon, under section 3 of the Central Excises and Salt Act, 1944 (1 of 1944), as is in excess of the amount specified in the corresponding entry in column (3) thereof.

TABLE

Serial No. (1)	Description (2)	Amount (3)	Rs. per cwt.
1.	Khandsari sugar in the manufacture of which sulphitation plant is employed		0.63
2.	Khandsari sugar not otherwise specified		0.49

[No. 39/59.]

G.S.R. 455.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. G.S.R. 257/59 dated the 1st March, 1959, namely:—

In the said notification the following proviso shall be added at the end, namely:—

“Provided that each such powerloom or warp knitting machine does not work for more than one shift.”

[No. 40/59.]

G.S.R. 456.—In pursuance of rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) G.S.R. No. 286/59 dated the 6th March, 1959, the Central Government hereby fixes the following rates per shift, per powerloom, per month employed by or on behalf of the same person in the manufacture of rayon or art silk fabrics, namely:—

	First shift	Second shift	Third shift
A. Where not more than 9 powerlooms are employed . . .	Rs. 30	Rs. 21	Rs. 12
B. Where more than 9 powerlooms are employed . . .	40	28	16

Provided that where not more than nine powerlooms are employed, no duty shall be payable in respect of the first four powerlooms working not more than one shift.

Provided further that where more than nine powerlooms are employed, no duty shall be payable in respect of the first nine powerlooms as is in excess of the rates specified in A above:

Provided further that:

- (a) where in any subsequent shift more powerlooms are employed than in the first shift, the rate applicable to the powerlooms employed in excess of those in the first shift shall be the rate applicable to the first shift; and
- (b) where in the third shift more powerlooms are employed than in the second shift but not more than in the first shift, the rate applicable to the powerlooms employed in the third shift in excess of those employed in the second shift shall be the rate applicable to the second shift.

[No. 41/59.]

G.S.R. 457.—In pursuance of rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) G.S.R. No. 286/59 dated the 6th March, 1959, the Central Government hereby fixes the following rates per shift, per warp knitting machine, per month employed by or on behalf of the same person in the manufacture of rayon or art silk fabrics, namely:—

	First shift	Second shift	Third shift
A. Where not more than four warp knitting machines are employed	Rs. 60	Rs. 42	Rs. 24
B. Where more than four warp knitting machines are employed	80	56	32

Provided that where not more than four warp knitting machines are employed, no duty shall be payable in respect of the first two warp knitting machines working not more than one shift:

Provided further that where more than four warp knitting machines are employed, no duty shall be payable in respect of the first four warp knitting machines as is in excess of the rates specified in A above:

Provided further that:

- (a) where in any subsequent shift more warp knitting machines are employed than in the first shift, the rate applicable to the warp knitting machines employed in excess of those in the first shift shall be the rates applicable to the first shift; and
- (b) where in the third shift more warp knitting machines are employed than in the second shift but not more than in the first shift, the rate applicable to the warp knitting machines employed in the third shift in excess of those employed in the second shift shall be the rates applicable to the second shift.

[No. 42/59.]

G.S.R. 458.—In pursuance of rule 96J of the Central Excise Rules, 1944, and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) G.S.R. No. 287/59, the Central Government hereby fixes the following rates of additional excise duty per shift, per powerloom, per month employed by or on behalf of the same person in the manufacture of rayon or art silk fabrics, namely:—

	First shift	Second shift	Third shift
A. Where not more than nine powerlooms are employed . . .	Rs. 16	Rs. 12	Rs. 6
B. Where more than nine powerlooms are employed . . .	21	15	8

Provided that where not more than nine powerlooms are employed, no duty shall be payable in respect of the first four powerlooms working not more than one shift:

Provided further that where more than nine powerlooms are employed, no duty shall be payable in respect of the first nine powerlooms as is in excess of the rates specified in A above:

Provided further that:

- (a) where in any subsequent shift more powerlooms are employed than in the first shift, the rate applicable to the powerlooms employed in excess of those in the first shift shall be the rate applicable to the first shift; and
- (b) where in the third shift more powerlooms are employed than in the second shift but not more than in the first shift, the rate applicable to the powerlooms employed in the third shift in excess of those employed in the second shift shall be the rate applicable to the second shift.

[No. 43/59.]

G.S.R. 459.—In pursuance of rule 96J of the Central Excise Rules, 1944, and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) G.S.R. No. 287/59, the Central Government hereby fixes the following rates of additional excise duty per shift per warp knitting machines, per month employed

by or on behalf of the same person in the manufacture of rayon or art silk fabrics, namely:—

	First shift	Second shift	Third shift
	Rs.	Rs.	Rs.
A. Where not more than four warp knitting machines are employed	32	24	12
B. Where more than four warp knitting machines are employed	42	30	16

Provided that where not more than four warp knitting machines are employed, no duty shall be payable in respect of the first two warp knitting machines working not more than one shift:

Provided further that where more than four warp knitting machines are employed, no duty shall be payable in respect of the first four warp knitting machines as is in excess of the rates specified in A above:

Provided further that:

- (a) where in any subsequent shift more warp knitting machines are employed than in the first shift, the rate applicable to the warp knitting machines employed in excess of those in the first shift shall be the rate applicable to the first shift; and
- (b) where in the third shift more warp knitting machines are employed than in the second shift but not more than in the first shift, the rate applicable to the warp knitting machines employed in the third shift in excess of those employed in the second shift shall be the rate applicable to the second shift.

[No. 44/59.]

G.S.R. 460.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (I of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendments in the Central Excise Rules, 1944, namely:—

In the said Rules:—

I. in chapter V. after section E-IV 'Vegetable Product', the following section shall be inserted, namely:—

"E-V. Vegetable Non-Essential Oils Produced with the aid of power—Special Procedure

96-O. Application to avail of special procedure.—(1) Where a manufacturer who produces Vegetable Non-essential Oils with the aid of power on a type of equipment notified under rule 96 P makes in the proper form an application to the Collector in this behalf, the special provisions contained in this section shall, on such application being granted by the Collector, apply to such manufacturer in substitution of the provisions contained elsewhere than in this section for the period in respect of which the application has been so granted.

- (2) Such application shall be made so as to cover a period of not less than six consecutive calendar months, but may be granted for a shorter period in the discretion of the Collector.
- (3) If, at any time during such period, the manufacturer fails to avail himself of the special provisions contained in this section, he shall be precluded from availing himself of such provisions for a period of six months from the date of such failure.
- (4) If the manufacturer desires to avail himself of the special provisions contained in this section on the expiry of the period for which his application was granted, he shall before such expiry make an application to the Collector under sub-rule (1); and on his failure to do so, he shall, unless otherwise ordered by the Collector, be precluded from availing himself of such provisions for a period of six months from the date of such expiry.

96-P. *Discharge of liability for duty on payment of certain sum.*—(1) Having regard to the average production in India per month per each type of equipment employed in the manufacture of Vegetable Non-essential Oils with the aid of power, the Central Government may, by notification in the Official Gazette, specify the type of equipment and fix from time to time a rate per month per each such equipment subject to such conditions and limitations as it may think fit, and if a manufacturer whose application has been granted under Rule 96-O pays in any month, a sum calculated according to such rate, in the manner and subject to the conditions and limitations hereinafter laid down, such payment shall be a full discharge of his liability for the duty leviable on his production of such oils during the month next following.

Provided that if there is an increase in the rates of duty, such sum shall be recalculated at the increased rates from the date of increase, and the liability for duty leviable on the production of oils from that date shall not be discharged unless the differential duty is paid.

- (2) The sum payable under sub-rule (1) shall be calculated by application of the appropriate rate to the number of equipments to be employed by such manufacturer in accordance with the declaration made by him in the application made under rule 96-Q in the production of Vegetable Non-essential Oils.
- (3) Such sum shall be tendered by such manufacturer along with such application.

96-Q. *Manufacturer's declaration, accounts and returns.*—(1) Such manufacturer shall, at any time, during the calendar month immediately preceding any month in respect of which he has been permitted to avail himself of the provisions of this section, make an application to the proper officer in the proper form for leave to remove Vegetable Non-essential Oils from his licensed premises during the latter month, declaring therein the number and type of equipments to be employed.

- (2) If such application is not made to the proper officer within the time-limit laid down in sub-rule (1), the manufacturer shall, unless otherwise directed by the Collector, and in exceptional circumstances, be liable to pay duty on his entire production of Vegetable Non-essential, Oils during the month in respect of which the application was to be made, at the full rate prescribed in the first Schedule of the Act.

(3) Such manufacturer shall also—

- (a) maintain a true account in the proper form so as to enable the accurate calculation of the sums due;
- (b) append to his monthly return in form R.T. 3 made under rule 54, a duly signed statement showing the number of days worked and the type of equipment used for the month to which such return relates.

96-R. *Exemption from certain provisions.*—During the period in respect of which any manufacturer has been permitted to avail himself of the provisions of this section, he shall be exempt from the operation of all the provisions of rules 9 (except the second proviso to sub-rule (1) thereof), 47, 49, 50, 51, 51-A, 52, 52-A, 53, 55, 223, 223-A, 224, 224-A and 229.

96-S. *Penalty for misdeclaration.*—A manufacturer who is found to have made an incorrect declaration under sub-rule (1) of rule 96-Q or to have incorrectly maintained the account prescribed in sub-rule (3)(a) of that rule, or to have committed a breach of any of the conditions specified in a notification issued under Rule 96-P shall be liable:—

- (i) to pay the difference, if any, between the sum actually tendered by him, and the sum properly payable, within seven days of a demand for such difference being served upon him by the proper officer;
- (ii) to confiscation of part or the whole of the stock of Vegetable Non-essential Oils lying in the premises of his licensed factory at the time the incorrectness of the declaration or of the accounts is discovered;

(iii) to be debarred from availing of the special procedure prescribed in the Chapter for a period of six months; and
 (iv) to a penalty not exceeding two thousand rupees.

96-T. *Special procedure not applicable in certain cases.*—The provisions of Rules 96-O, 96-P, 96-Q, 96-R and 96-S shall not apply to the types of equipment which are different from the types, or to a greater number of equipments than those, specified in the Notification issued under rule 96-P.

96-U. *Power to condone failure, to apply for special procedure.*—Notwithstanding anything contained in this section, the Collector may, at his discretion, and subject to such conditions as he may lay down, apply the provisions contained in this section to a manufacturer who has failed to avail himself of the special procedure, or to comply with any condition, laid down in this section within the prescribed time-limit.

II. In Appendix I—

(1) in the table under the heading "Forms":

(a) after the entries relating to Central Excise Series No. 55-B and 62-A, the following entries shall be respectively inserted, namely—

Central Excise Series No.	Description of form	Rule No.	Short title
55-C	Register of different kinds of equipments employed in the manufacture of Vegetable non-essential oils with the aid of power	96 Q(3)	R.G.-19
62-B	Application for removal of Vegetable Non-essential oils produced with the aid of power	96 O	A.R. 7

(b) for Central Excise Series No. 85 and the entries relating thereto the following shall be substituted, namely :—

Central Excise Series No.	Description of form	Rule No.	Short title
85	Application for permission to avail of the special procedure relating to Vegetable Non-essential Oils produced with the aid of power/Cotton fabrics/ Rayon and Artificial fabrics produced on power- looms or warp knitting machines	96 I and 96 O	A.S.P.

(2) After Form R.G.-18 (Central Excise Series No. 55-B) the following form shall be inserted, namely :—

R.G. 19

Central Excise Series No. 55C

Register of different kinds of equipments employed in the production of Vegetable non-essential oils with the aid of power

Name and address of manufacturer..... Name and address of factory(ies).....

1. Licence No./Nos. Month

Date	No. & type of mechanical appliances employed					Total No. of equipments worked during the day	Total production of Vegetable Oils	Total production of Non-essential Oils	Remarks
	Number of Rotaries	Number of Kolhus	Number of Ghanies	Number of Pintos	Number of Chekkus				
1	2	3	4	5	6	7	8	9	10

(3) After form A.R. 6 (Central Excise Series No. 62-A), the following form shall be inserted, namely:—

“Central Excise Series No. 62-B.

Original
Duplicate
TriPLICATE
Quarduplicate

FORM A.R. 7

Application for removal of Vegetable Non-Essential Oils, produced in power-operated factories.

(Rule 96 O)

Name of Factory/Factories.....
Address

I/we..... manufacturer(s) of
Vegetable Non-Essential Oils, residing at.....
Taluka/Tehsil..... Distributors.....
and holder(s) of Central Excise Licence No..... dated.....
having been permitted to avail myself/ourselves of the special provisions contained in Section E-V of Chapter V of the Central Excise Rules, 1944, in respect of my/our production of and transactions in such oils at the above mentioned factory/factories, hereby declare that I/we intend to employ Rotaries or/and Ghanies, Kolhus, Pintos, Chekkus in the production of Vegetable Non-essential Oils during the calendar month next following, and the total sum payable by me/us in terms of that rule, in respect of the month of..... are stated hereunder:—

Type of Mechanical appliance used for production	Number	Rate prescribed in Government of India's Notification No..... dated	Sum payable under rule 96 P
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Rotary
Ghanies
Kolhus
Pintos
Chekkus

Total

2. I/We tender herewith the said sum of Rs..... (Rupees..... only)
3. I/We hereby declare that the particulars furnished herein are true and complete to the best of my/our knowledge and belief.
4. I/We apply for leave to remove from the above mentioned factory/factories during the month of..... any Vegetable Non-essential Oils produced in the said factory/factories during that month.

Place.....

Signature of manufacturer(s)
or his/their authorised agent(s).

Date.....

To

..... of Central Excise,

Countersigned

Place.....

Date.....

Central Excise,

..... Range,
..... Circle

Statement of duty paid at Treasury
Sub-treasury
State Bank of India
Reserve Bank of India.

I. For payment in cash

[To be filled in by the manufacturer(s) or his/their authorised agent(s)]

Name of person tendering payment	Particulars of payment	Amount (to be entered in words as well as in figures) Rs. nP.
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Head of Account

II. Union Excise Duties—Vegetable Non-Essential Oils.

Date.....

Signature of tenderer.....
 (To be filled in by the Treasury or Bank.)

CERTIFICATE

Deposit Number

Received payment of rupees.....
(in words).

Date.....

Signature of Treasurer.....

Date.....

Signature of Treasurer.....
 Accountant.....

.....
 Treasury Officer.....

.....
 Agent or Manager.....

II. For payment through current account—

Title of Account or Ledger Number	Number and date of entry	Amount Rs. nP.
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Date.....

Signature of the manufacturer(s)
 or his/their authorised agent(s)

Place.....

Clearance allowed
of Central Excise

Date.....

.....

(4) For the existing form A.S.P. (Central Excise Series No. 85) the following form shall be substituted, namely:—

"Central Excise Series No. 85

Original
Duplicate
TriPLICATE

FORM A.S.P.

Application for permission to avail of the special procedure relating to vegetable non-essential oils produced with the aid of power/cotton fabrics/rayon or artificial silk fabrics produced on powerloom or power knitting machines.

(Rule 96-I and 96-O)

Name of factory/factories Address

I/We Manufacturer(s) of Vegetable Non-essential oils/Cotton Fabrics/Rayon or Artificial Silk Fabrics, residing at taluka/tehsil District and holder(s) of Central Excise Licence No. dated hereby apply to avail myself/ourselves, during the calendar months beginning with 195 and ending with 195, of the special provisions contained in section E-III/E-V of Chapter V of the Central Excise Rules, 1944, in respect of the production of, and transactions in, such Vegetable Non-essential Oils/Fabrics at my/our above-mentioned factory/factories.

2. I/We hereby agree to abide by the terms, conditions and limitations of the said section throughout the said period

Place.....

Dated.....

Signature of manufacturer(s)
his/their authorised agent(s).

Countersigned

Place.....

of Central Excise.
Range Circle.

Permission granted for calendar months beginning with and ending with of Central Excise.....

Place.....

Date.....

Note:—Delete the entries not applicable.

G.S.R. 461.—In pursuance of rule 96-P of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that the types of equipments and the rates mentioned in that rule shall be as under and that the special provisions contained in section E-V of Chapter V of the said rules shall extend to manufacturers of Vegetable Non-essential Oils employing not more than 2 rotaries, or 3 ghanies or 3 kolhus or 3 pintos, or 3 chekkus, or a combination of any of these not exceeding 3 equipments in number, out of which the number of Rotary shall not be more than one, namely:—

Type of equipment	Rate per month per equipment
Rotary	Rs. 150/-/-
Kolhu	Rs. 90/-/-
Ghani	Rs. 90/-/-
Pinto	Rs. 90/-/-
Chekku	Rs. 90/-/-

Provided that in case a manufacturer employs throughout the year only one Rotary, or one Kolhu, or one Ghani, or one Pinto, or one Chekku, the rate of the equipment per month shall be namely:—

Type of equipment	Rate per month per equipment
Rotary	Rs. 100/-/-
Kolhu	Rs. 60/-/-
Pinto	Rs. 60/-/-
Ghani	Rs. 60/-/-
Chekku	Rs. 60/-/-

Provided further that the rates specified either for the use of one equipment or for the use of more than one equipment shall be admissible only to manufacturers working one shift of 8 hours a day.

[No. 46/59.]

S. K. BHATTACHARJEE, Dy. Secy.

